Illinois Department of Revenue

INFORMATIONAL BULLETIN

October 1988

+ ENTERPRISE ZONE ACT SALES TAX EXEMPTION

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|TO:|Building-Materials sales taxes on certain +---+Retailers Located sales of building Within the Area of Massac County

If your business does not sell building materials, please disregard this bulletin.

Enterprise Zone Created 1. Be located in the

The Illinois Department of Commerce and Community Affairs has created an area within the City of Metropolis, the Village of Joppa, and certain unincorporated areas of the County of Massac as an enterprise zone in accordance with the provisions of Public Acts 82-1019 and 84-221.

Each of the local taxing jurisdictions has adopted an ordinance providing a sales tax exemption of state, local and county Note: The building supplementary

materials which will be which the building Corporate Limits incorporated into of Metropolis, and commercial or the Unincorporated industrial real estate in the zone.

> To Qualify for an Exemption

For the sale to qualify for an enterprise zone exemption, you must:

- City of Metropolis, the Village of Joppa, or the unincorporated area of the County of Massac.
- 2. Make a sale on or after July 1, 1988 of building materials which will be incorporated into commercial or industrial real estate in the zone by means of remodeling, rehabilitation, or construction.

improvement must be of the nature and scope for which a building permit is required by the building code. To verify the exemption, the purchaser must provide you with a copy of the building permit and a signed statement indicating

the address in the enterprise zone at materials will be incorporated. See reverse side for an example of a Purchaser's Statement.

To Claim an Exemption

To claim an enterprise zone exemption you must:

- 1. Report gross receipts from these sales on line 1 of your sales tax return (Form RR-1-A).
- 2. Deduct the receipts on line 13 or 14 and identify the deduction as "Enterprise Zone Sales."

If you have questions or need information, please contact us. Our address and telephone numbers are provided at the end of this bulletin.

FOR CALL: 1 800 732-8866 or INFORMATION 1 217 782-3336

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